

1 **GAUNTLETT & ASSOCIATES**

2 David A. Gauntlett (SBN 96399)
3 James A. Lowe (SBN 214383)
4 Andrew M. Sussman (SBN 112418)
5 18400 Von Karman, Suite 300
6 Irvine, California 92612
7 Telephone: (949) 553-1010
8 Facsimile: (949) 553-2050
9 jal@gauntletlaw.com
10 ams@gauntletlaw.com

11 Attorneys for Plaintiffs Lopez Tax Service, Inc.,
12 Carlos C. Lopez, Kristeena S. Lopez, and Latino
13 Tax Professionals Association, LLC

14 Nicholas Ranallo (SBN 275016)
15 Attorney at Law
16 371 Dogwood Way
17 Boulder Creek, California 95006
18 Telephone: (831) 703-4011
19 Facsimile: (831) 533-5073
20 nick@ranallolawoffice.com

21 Christopher E. Gatewood *[Pro Hac Vice Pending]*
22 THRESHOLD COUNSEL, PC
23 1905 Huguenot Road, Suite 200
24 Richmond, Virginia 23235
25 Telephone: (804) 677-0947
26 Facsimile: (804) 482-2641
27 chris@thresholdcounsel.com

28 Attorneys for Defendant The Income Tax School

18
19 **UNITED STATES DISTRICT COURT**
20
21 **NORTHERN DISTRICT OF CALIFORNIA**
22
23 **SAN FRANCISCO DIVISION**

24 LOPEZ TAX SERVICE, INC., et al.,) Case No.: CV12-02654-JSW
25 Plaintiffs,)
26 vs.) **STIPULATION AND [PROPOSED]**
27 THE INCOME TAX SCHOOL, INC.,) **ORDER RE CONSOLIDATION AND**
28 Defendant.) **DISMISSAL**
28) [Civ. L.R. 7-12]

1 Pursuant to Civ. L.R. 7-12, Plaintiffs LOPEZ TAX SERVICE, INC., CARLOS C. LOPEZ,
 2 KRISTEEENA S. LOPEZ and LATINO TAX PROFESSIONALS ASSOCIATION, LLC,
 3 (collectively “Lopez”) and Defendant THE INCOME TAX SCHOOL, INC. (“ITS”) hereby stipulate
 4 and agree to the following subject to the approval of the Court:

5 WHEREAS, the above-captioned lawsuit (“*Lopez* suit”) and the action captioned: *The*
 6 *Income Tax School, Inc. v. Lopez Tax Service, Inc., et al.*, United States District Court, Northern
 7 District of California, Oakland Division, Case No. CV12-4181-JSW (“*ITS* suit”) were previously
 8 deemed related to one another by this Court’s Order entered August 22, 2012 [Docket No. 26]; and

9 WHEREAS, the *Lopez* suit and *ITS* suit involve common questions of law and fact within the
 10 meaning of Fed. R. Civ. P. 42; and

11 WHEREAS, Lopez and ITS have come to agreements concerning ITS’ pending motion to
 12 dismiss the Complaint filed in the *Lopez* suit, and concerning the responsive pleadings to be filed in
 13 the *Lopez* and *ITS* suits;

14 NOW THEREFORE, subject to the approval of the Court Lopez and ITS agree to the
 15 following:

16 1. The *Lopez* suit and the *ITS* suit, previously deemed related to one another by this
 17 Court’s Order entered August 22, 2012 [Docket No. 26], shall be and hereby are consolidated
 18 pursuant to Fed. R. Civ. P. 42, with the case number of the *Lopez* suit (No. CV12-02654-JSW) as the
 19 lead case number for the consolidated action.

20 2. The presently-pending motion [Docket No. 8] by ITS to dismiss, transfer or stay the
 21 first claim for declaratory relief re copyright infringement filed in the *Lopez* suit’s Complaint is
 22 denied.

23 3. The presently-pending motion [Docket No. 8] by ITS to dismiss, transfer or stay the
 24 second claim for declaratory relief re disparagement filed in the *Lopez* suit’s Complaint is deemed
 25 withdrawn without prejudice.

26 4. Lopez’ second claim for declaratory relief re disparagement in its Complaint [Docket
 27 No. 1] filed in the *Lopez* suit is dismissed without prejudice.

1 5. ITS shall file its answer and any other pleadings it deems necessary in response to the
2 Complaint filed in the *Lopez* suit not later than October 17, 2012.

3 6. Defendant Latino Tax Professionals Association, LLC (the sole remaining *ITS* suit
4 defendant) shall file its answer and any other pleadings it deems necessary in response to the
5 Complaint filed in the *ITS* suit not later than October 17, 2012.

6
7 Dated: October 2, 2012

GAUNTLETT & ASSOCIATES

8 By: /s/ Andrew M. Sussman

9 David A. Gauntlett
10 James A. Lowe
11 Andrew M. Sussman

12 Attorneys for Plaintiffs
13 Lopez Tax Service, Inc., Carlos C. Lopez,
14 Kristeena S. Lopez, and Latino Tax Professionals
15 Association, LLC

16
17 Dated: October 2, 2012

Nicholas Ranallo, Attorney at Law

18 By: /s/ Nicholas Ranallo

19 Nicholas Ranallo

20 Christopher E. Gatewood [*Pro Hac Vice Pending*]
21 THRESHOLD COUNSEL, PC
22 1905 Huguenot Road, Suite 200
23 Richmond, VA 23235
24 Telephone: (804) 677-0947
25 Facsimile: (804) 482-2641
26 chris@thresholdcounsel.com

27 Attorneys for Defendant
28 The Income Tax School, Inc.

29
30 PURSUANT TO STIPULATION, IT IS SO ORDERED.

31
32 Dated: _____

33 _____
34 UNITED STATES DISTRICT JUDGE